



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 917 415 897  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SØRENGA 1 NÆRING AS  
Forretningsadresse: c/o Malling & Co Forvaltning AS  
Dronning Mauds gate 15  
0250 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Carl Erik Krefting  
Dato for fastsettelse av årsregnskapet: 26.04.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 12.06.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income		8 216 857	9 078 018
Other operating income		11 303	
<b>Sum inntekter</b>		<b>8 228 160</b>	<b>9 078 018</b>
<b>Kostnader</b>			
Depreciation	1, 2	3 382 640	3 286 195
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	3	3 742 296	1 517 485
<b>Sum kostnader</b>		<b>7 124 936</b>	<b>4 803 681</b>
<b>Driftsresultat</b>		<b>1 103 224</b>	<b>4 274 337</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt	4		
Financial income	4	422 904	83 624
<b>Sum finansinntekter</b>		<b>422 904</b>	<b>83 624</b>
Annen rentekostnad	4		
Financial expenses	4		500
<b>Sum finanskostnader</b>			<b>500</b>
<b>Netto finans</b>		<b>422 904</b>	<b>83 124</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 526 128</b>	<b>4 357 462</b>
Income tax expense	5	335 749	958 641
<b>Ordinært resultat etter skattekostnad</b>		<b>1 190 379</b>	<b>3 398 821</b>
<b>Årsresultat</b>		<b>1 190 379</b>	<b>3 398 821</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>1 190 379</b>	<b>3 398 821</b>
<b>Totalresultat</b>		<b>1 190 379</b>	<b>3 398 821</b>
<b>Overføringer og disponeringer</b>			



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Other equity		1 190 379	3 398 821
<b>Sum overføringer og disponeringer</b>	<b>6</b>	<b>1 190 379</b>	<b>3 398 821</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Research & development	2		3 384
Utsatt skattefordel	5		
<b>Sum immaterielle eiendeler</b>			<b>3 384</b>
<b>Varige driftsmidler</b>			
Property, plant and equipment	1, 7	65 261 042	64 734 377
Other operating assets	1		
Equipment	1		
<b>Sum varige driftsmidler</b>	1	<b>65 261 042</b>	<b>64 734 377</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	8	8 113 810	4 739 935
<b>Sum finansielle anleggsmidler</b>		<b>8 113 810</b>	<b>4 739 935</b>
<b>Sum anleggsmidler</b>		<b>73 374 853</b>	<b>69 477 695</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		75 000	3 084 525
Accounts receivables from group companies	8		
Other current receivables		6 580 441	6 721 187
Konsernfordringer	8	230 369	15 882
<b>Sum fordringer</b>		<b>6 885 810</b>	<b>9 821 594</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 289 942	540 629
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 289 942</b>	<b>540 629</b>
<b>Sum omløpsmidler</b>		<b>8 175 753</b>	<b>10 362 223</b>
<b>SUM EIENDELER</b>		<b>81 550 606</b>	<b>79 839 918</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	6, 9	200 000	200 000
Beholdning av egne aksjer	6		
Overkurs	6	72 373 119	72 373 119
Annen innskutt egenkapital	6		
<b>Sum innskutt egenkapital</b>		<b>72 573 119</b>	<b>72 573 119</b>
<b>Opptjent egenkapital</b>			
Other equity	6	7 545 032	6 354 652
Udekket tap	6		
<b>Sum opptjent egenkapital</b>		<b>7 545 032</b>	<b>6 354 652</b>
<b>Sum egenkapital</b>		<b>80 118 151</b>	<b>78 927 771</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5	828 405	492 656
<b>Sum avsetninger for forpliktelser</b>		<b>828 405</b>	<b>492 656</b>
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	8		
<b>Sum langsiktig gjeld</b>		<b>828 405</b>	<b>492 656</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	8	531 920	173 326
Tax payable	5		
Kortsiktig konserngjeld	8		
Other current liabilities		72 130	246 165
<b>Sum kortsiktig gjeld</b>		<b>604 050</b>	<b>419 491</b>
<b>Sum gjeld</b>		<b>1 432 455</b>	<b>912 147</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>81 550 606</b>	<b>79 839 918</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
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## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604641

#### Enheten

Organisasjonsnummer: 917 415 897  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SØRENGA 1 NÆRING AS  
Forretningsadresse: c/o Malling & Co Forvaltning AS  
Dronning Mauds gate 15  
0250 OSLO

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Carl Erik Krefting  
Dato for fastsettelse av årsregnskapet: 26.04.2024

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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Brønnøysundregistrene, 09.07.2024

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 917 415 897  
SØRENGA 1 NÆRING AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Rental income		8 216 857	9 078 018
Other operating income		11 303	
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<b>Sum kostnader</b>		<b>7 124 936</b>	<b>4 803 681</b>
<b>Driftsresultat</b>		<b>1 103 224</b>	<b>4 274 337</b>
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<b>Totalresultat</b>		<b>1 190 379</b>	<b>3 398 821</b>
<b>Overføringer og disponeringer</b>			
Other equity		1 190 379	3 398 821
<b>Sum overføringer og disponeringer</b>	6	<b>1 190 379</b>	<b>3 398 821</b>



Organisasjonsnr: 917 415 897  
SØRENGA 1 NÆRING AS

## BALANSE

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<b>Immaterielle eiendeler</b>			
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Utsatt skattefordel	5		
<b>Sum immaterielle eiendeler</b>			<b>3 384</b>
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<b>Fordringer</b>			
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Accounts receivables from group companies	8		
Other current receivables		6 580 441	6 721 187
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<b>SUM EIENDELER</b>		<b>81 550 606</b>	<b>79 839 918</b>

## BALANSE - EGENKAPITAL OG GJELD

Egenkapital  
Innskutt egenkapital



Share capital	6, 9	200 000	200 000
Beholdning av egne aksjer	6		
Overkurs	6	72 373 119	72 373 119
Annen innskutt egenkapital	6		
<b>Sum innskutt egenkapital</b>		<b>72 573 119</b>	<b>72 573 119</b>
<b>Opptjent egenkapital</b>			
Other equity	6	7 545 032	6 354 652
Udekket tap	6		
<b>Sum opptjent egenkapital</b>		<b>7 545 032</b>	<b>6 354 652</b>
<b>Sum egenkapital</b>		<b>80 118 151</b>	<b>78 927 771</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
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<b>Sum avsetninger for forpliktelse</b>		<b>828 405</b>	<b>492 656</b>
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<b>Kortsiktig gjeld</b>			
Leverandørgjeld	8	531 920	173 326
Tax payable	5		
Kortsiktig konserngjeld	8		
Other current liabilities		72 130	246 165
<b>Sum kortsiktig gjeld</b>		<b>604 050</b>	<b>419 491</b>
<b>Sum gjeld</b>		<b>1 432 455</b>	<b>912 147</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>81 550 606</b>	<b>79 839 918</b>



Organisasjonsnr: 917 415 897  
SØRENGA I NÆRING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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BDO AS  
Munkedamsveien 45  
PO Box 1704 Vika  
0121 Oslo  
Norway

## Independent Auditor's Report

To the General meeting of Sørenga 1 Næring AS

### Opinion

We have audited the financial statements of Sørenga 1 Næring AS.

The financial statements  
comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- Notes to the financial statements, including a summary of significant accounting policies

In our opinion:

- The financial statements comply with applicable statutory requirements, and
- The financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material



misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to:

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

Fredrik Bratt Rebne  
State Authorised Public Accountant  
(This document is signed electronically)

Penneo document key: XT3OD-SGVBY-KTJ5Q-KF8CO-G0S5D-3Z55HW



# PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

**Rebne, Fredrik Bratt**

Partner

On behalf of: BDO AS

Serial number: no\_bankid:9578-5999-4-2119704

IP: 188.95.xxx.xxx

2024-04-29 15:51:40 UTC



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# Annual Report 2023

## Sørenga 1 Næring AS

Revenue statement  
Balance sheet  
Notes to the Financial Statement

Org.no.: 917 415 897



## Income Statement

### Sørenga 1 Næring AS

Operating income and operating expenses	Note	2023	2022
Rental income		8 216 857	9 078 018
Other operating income		11 303	0
<b>Total income</b>		<b>8 228 160</b>	<b>9 078 018</b>
Depreciation	1, 2	3 382 640	3 286 195
Other operating expenses	3	3 742 296	1 517 485
<b>Total expenses</b>		<b>7 124 936</b>	<b>4 803 681</b>
<b>Operating profit/loss</b>		<b>1 103 224</b>	<b>4 274 337</b>
<b>Financial income and expenses</b>			
Financial income	4	422 904	83 624
Financial expenses	4	0	500
<b>Net financial items</b>		<b>422 904</b>	<b>83 124</b>
<b>Profit before income tax</b>		<b>1 526 128</b>	<b>4 357 462</b>
Income tax expense	5	335 748	958 641
<b>Profit for the year</b>		<b>1 190 380</b>	<b>3 398 821</b>
<b>Attributable to</b>			
Other equity		1 190 380	3 398 821
<b>Total</b>	<b>6</b>	<b>1 190 380</b>	<b>3 398 821</b>



## Balance Sheet

Sørenga 1 Næring AS

Assets	Note	2023	2022
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Research & development	2	0	3 384
<b>Total intangible assets</b>		<b>0</b>	<b>3 384</b>
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 7	65 261 042	64 734 377
<b>Total property, plant and equipment</b>	<b>1</b>	<b>65 261 042</b>	<b>64 734 377</b>
<i>Non-current financial assets</i>			
Loan to group companies	8	8 113 810	4 739 935
<b>Total non-current financial assets</b>		<b>8 113 810</b>	<b>4 739 935</b>
<b>Total non-current assets</b>		<b>73 374 853</b>	<b>69 477 695</b>
<b>Current assets</b>			
<i>Receivables</i>			
Accounts receivables		75 000	3 084 525
Other current receivables		6 580 441	6 721 187
Receivables from group companies	8	230 369	15 882
<b>Total receivables</b>		<b>6 885 810</b>	<b>9 821 594</b>
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		1 289 942	540 629
<b>Total cash and cash equivalents</b>		<b>1 289 942</b>	<b>540 629</b>
<b>Total current assets</b>		<b>8 175 753</b>	<b>10 362 223</b>
<b>Total assets</b>		<b>81 550 606</b>	<b>79 839 918</b>



**Balance Sheet**  
Sørenga 1 Næring AS

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid-in equity</i>			
Share capital	6, 9	200 000	200 000
Share premium	6	72 373 119	72 373 119
<b>Total paid-in equity</b>		<b>72 573 119</b>	<b>72 573 119</b>
<i>Other equity</i>			
Other equity	6	7 545 033	6 354 652
<b>Total other equity</b>		<b>7 545 033</b>	<b>6 354 652</b>
<b>Total equity</b>		<b>80 118 152</b>	<b>78 927 771</b>
<b>Liabilities</b>			
<i>Provisions</i>			
Deferred tax	5	828 404	492 656
<b>Total provisions</b>		<b>828 404</b>	<b>492 656</b>
<i>Current liabilities</i>			
Accounts payable		531 920	173 326
Other current liabilities		72 130	246 165
<b>Total current liabilities</b>		<b>604 050</b>	<b>419 491</b>
<b>Total liabilities</b>		<b>1 432 454</b>	<b>912 147</b>
<b>Total equity and liabilities</b>		<b>81 550 606</b>	<b>79 839 918</b>

Oslo,  
The board of Sørenga 1 Næring AS

\_\_\_\_\_  
Carl Erik Krefting  
Chairman of the board

\_\_\_\_\_  
Caroline Brun-Lie Krefting  
Member of the board

\_\_\_\_\_  
Carey Joseph Flaherty  
Member of the board

\_\_\_\_\_  
Ola M Abdelrahman  
Member of the board



## Notes to the financial statement 2023

### Accounting principles

The financial statements have been prepared in compliance with the Norwegian Accounting Act and generally accepted accounting principles. The accounts have been prepared on the going concern assumption.

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Assets intended for long-term ownership and use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalments on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

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Tangible fixed assets are capitalised and depreciated linearly down to the residual value over the expected useful economic life of the assets. When the depreciation plan is changed, the effect is distributed over the remaining depreciation period. Maintenance of operating equipment is expensed on an ongoing basis. Upgrades or improvements are added to the acquisition cost of the asset and depreciated in line with the asset. The difference between maintenance and upgrade/improvement is assessed based on the condition of the asset when purchased. Plots and land are not depreciated.

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Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.

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The income tax expense in the income statement consists of tax payable and changes in deferred tax. Deferred tax is calculated at 22 % on the basis of the temporary differences that exist between accounting and tax values, as well as any possible taxable loss carried forwards at the end of the accounting year. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been offset and netted.

The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and tax losses varied forward losses, is based on estimated future earnings. Deferred tax and tax benefits



## Notes to the financial statement 2023

which may be shown in the balance sheet are presented net.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of acquisition cost or booked directly to equity, are booked directly against tax in the balance sheet (offset against tax payable if the group contribution has affected tax payable, and offset against deferred taxes if the group contribution has affected deferred taxes).

### Comparison figures

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## Notes to the financial statement 2023

### Note 1 Fixed assets

	Buildings	Technical Installations	Plant Under Construction	Land	Total
Acquisition cost 01.01.	44 031 341	23 398 380	49 750	16 935 291	84 414 762
Additions	2 000 840	2 379 658	-49 750	0	4 330 748
VAT adjustments	-424 826	0	0	0	-424 826
<b>Acquisition cost 31.12.</b>	<b>45 607 355</b>	<b>25 778 038</b>	<b>0</b>	<b>16 935 291</b>	<b>88 320 684</b>
Acc. Deprec. 31.12.2023	9 160 611	13 899 031	0	0	23 059 642
<b>Book value 31.12.</b>	<b>36 446 744</b>	<b>11 879 008</b>	<b>0</b>	<b>16 935 291</b>	<b>65 261 043</b>
Deprec. and write down	954 732	2 424 524	0	0	3 379 256
Deprec. plan	Linear	Linear			
Economic useful life (years)	50	10			

Tenant improvements are recognized in the following asset groups: buildings, fixed technical installations and equipment. Depreciation is calculated on a straight line basis. Economic useful life is set to reflect the rent period for the tenant.

### Note 2 Intangible assets

	Software
Acquisition cost 01.01	72 409
Additions	0
Disposals	0
<b>Acquisition cost 31.12</b>	<b>72 409</b>
Acc. depreciation/ impairment 31.12	-72 409
<b>Book value 31.12</b>	<b>0</b>
Depreciation and write-downs	3 384
Depreciation plan	Linear
Economic useful life (years)	2 years



## Notes to the financial statement 2023

### Note 3 Personnel expenses, number of employees, remuneration, loan to employees

No remuneration have been paid to senior executives or members of the board in 2023.

No loans/sureties have been granted to the general manager, the Board chairman or other related parties.

### OTP (Statutory occupational pension)

The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenstepensjon").

### Note 4 Items that are aggregated in the accounts

<b>Financial income</b>	<b>2023</b>	<b>2022</b>
Interest income from companies in the same group	372 270	47 307
Interest income	50 529	36 317
Financial income (agio)	105	0
<b>Total financial income</b>	<b>422 904</b>	<b>83 624</b>
<b>Financial expenses</b>	<b>2023</b>	<b>2022</b>
Interest expenses (disagio)	0	500
<b>Total financial expenses</b>	<b>0</b>	<b>500</b>



## Notes to the financial statement 2023

### Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	335 748	958 641
<b>Tax expense on ordinary profit/loss</b>	<b>335 748</b>	<b>958 641</b>
Taxable income:		
Result before tax	1 526 128	4 357 462
Permanent differences	0	0
Changes in temporary differences	2 436 169	-1 398 486
Allocation of loss to be brought forward	-3 962 297	-2 958 976
<b>Taxable income</b>	<b>0</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible assets	3 870 470	4 506 473	636 003
Accounts receivable	-2 232 052	0	2 232 052
Profit and loss account	105 831	132 289	26 458
Other differences	5 569 940	5 111 596	-458 344
<b>Total</b>	<b>7 314 189</b>	<b>9 750 358</b>	<b>2 436 169</b>
Accumulated loss to be brought forward	-3 548 714	-7 511 012	-3 962 297
<b>Basis for deferred tax</b>	<b>3 765 474</b>	<b>2 239 346</b>	<b>-1 526 128</b>
<b>Deferred tax (22 %)</b>	<b>828 404</b>	<b>492 656</b>	<b>-335 748</b>

### Note 6 Equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other equity</b>	<b>Total equity</b>
Equity 01.01	200 000	72 373 119	6 354 652	78 927 771
Annual profit of the year			1 190 380	1 190 380
<b>Equity 31.12</b>	<b>200 000</b>	<b>72 373 119</b>	<b>7 545 033</b>	<b>80 118 152</b>



## Notes to the financial statement 2023

### Note 7 Debtors, liabilities, pledged assets and guarantees etc.

<b>Balance sheet value of assets pledged as security</b>	<b>2023</b>	<b>2022</b>
Property, plant and equipment	65 261 042	64 734 377
Accounts receivables	75 000	3 084 525
<b>Total</b>	<b>65 336 042</b>	<b>67 818 901</b>

The property and receivables are pledged as security for a loan of NOKm 1 595 985 000 in Oslo Bay District AS.

DNB and Danske Bank has a first-priority pledge on property, plant and equipment.

### Note 8 Inter-company items between companies in the same group

	<b>2023</b>	<b>2022</b>
<b>Receivables</b>		
Loans to group companies	8 113 810	4 739 935
Short term loans to group companies	230 369	15 882
<b>Total</b>	<b>8 344 179</b>	<b>4 755 817</b>

Loans and debts to group companies are carried out on market terms.  
There is no agreed repayment period for the loans.

### Note 9 Shareholders

The share capital in Sørenga 1 Næring AS as of 31.12 consists of:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	6 661 986	0,030022	200 000
<b>Total</b>	<b>6 661 986</b>		<b>200 000</b>

#### Ownership structure

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
SØRENGA PORTFOLIO AS	6 661 986	100	100,0

The company has only one class of shares and all shares come with full voting rights.

Sørenga 1 Næring AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein Sørenga 1 Næring AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



## Sørenga 1 Næring AS 25

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Name

Date

Carey J. Flaherty

2024-04-26



This document contains electronic signatures using EU-compliant PAdES - PDF  
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato  
04.05.2023

Din/Deres dato  
20.03.2023

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR542895984

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2023/5155688

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

CARUCEL EIENDOM AS  
c/o Malling & Co Forvaltning AS, Postboks 1883 Vika  
0124 OSLO

Att. Frederik M. Waaler

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev mottatt 20. mars 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Oslo Bay District AS	org.nr. 920 035 175
B6A Bispekaia Fbk AS	org.nr. 928 125 203
Barcode 104 AS	org.nr. 928 124 835
Barcode 113 AS	org.nr. 928 124 754
Barcode 116 AS	org.nr. 828 124 692
Barcode 122 AS	org.nr. 928 124 738
Barcode 124 AS	org.nr. 828 124 722
Barcode 132 AS	org.nr. 928 125 343
Barcode 135 AS	org.nr. 928 125 238
Barcode Portfolio AS	org.nr. 920 035 221
Bispevika Portfolio AS	org.nr. 820 035 232
D1A Næring AS	org.nr. 999 122 957
Dronninglunden Fbk AS	org.nr. 928 125 092
Eufemia Fbk AS	org.nr. 928 124 983
Eufemia Fbk Syd AS	org.nr. 928 124 908
Eufemias Hage Fbk AS	org.nr. 928 124 878
Munch Brygge AS	org.nr. 920 035 213
Munch Brygge Eiendom AS	org.nr. 916 354 711
Oslobukta Promotion AS	org.nr. 915 014 895
Sørenga 1 Næring AS	org.nr. 917 415 897
Sørenga 5 Næring AS	org.nr. 914 741 246
Sørenga 51 Næring AS	org.nr. 914 740 991
Sørenga 7 Næring AS	org.nr. 914 741 041
Sørenga 8 Næring AS	org.nr. 914 741 157
Sørenga Parkering AS	org.nr. 914 219 167
Sørenga Portfolio AS	org.nr. 920 035 191



Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. De regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

### **Bakgrunn**

Oslo Bay District AS er morselskap i et konsern hvor de øvrige selskapene inngår som datterselskaper mv. Eierstrukturen fremgår av vedlegg til søknaden. 50 % av investorene i Oslo Bay District AS er utenlandske. Selskapene er enten holdingselskaper eller driver virksomhet innen kjøp og utleie av forretningseiendommer. All kommunikasjon, skriftlig og muntlig, foregår på engelsk. Flere av styremedlemmene i selskapene er utenlandske.

### **Skattekontorets vurdering**

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene inngår i et



konsern hvor morselskapet har utenlandske investorer som eier 50 % av selskapet. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*



# Annual Report 2023

## Sørenga 1 Næring AS

Revenue statement  
Balance sheet  
Notes to the Financial Statement

Org.no.: 917 415 897



## Income Statement

### Sørenga 1 Næring AS

Operating income and operating expenses	Note	2023	2022
Rental income		8 216 857	9 078 018
Other operating income		11 303	0
<b>Total income</b>		<b>8 228 160</b>	<b>9 078 018</b>
Depreciation	1, 2	3 382 640	3 286 195
Other operating expenses	3	3 742 296	1 517 485
<b>Total expenses</b>		<b>7 124 936</b>	<b>4 803 681</b>
<b>Operating profit/loss</b>		<b>1 103 224</b>	<b>4 274 337</b>
<b>Financial income and expenses</b>			
Financial income	4	422 904	83 624
Financial expenses	4	0	500
<b>Net financial items</b>		<b>422 904</b>	<b>83 124</b>
<b>Profit before income tax</b>		<b>1 526 128</b>	<b>4 357 462</b>
Income tax expense	5	335 748	958 641
<b>Profit for the year</b>		<b>1 190 380</b>	<b>3 398 821</b>
<b>Attributable to</b>			
Other equity		1 190 380	3 398 821
<b>Total</b>	<b>6</b>	<b>1 190 380</b>	<b>3 398 821</b>



**Balance Sheet**  
Sørenga 1 Næring AS

Assets	Note	2023	2022
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Research & development	2	0	3 384
<b>Total intangible assets</b>		<b>0</b>	<b>3 384</b>
<i>Property, plant and equipment</i>			
Property, plant and equipment	1, 7	65 261 042	64 734 377
<b>Total property, plant and equipment</b>	<b>1</b>	<b>65 261 042</b>	<b>64 734 377</b>
<i>Non-current financial assets</i>			
Loan to group companies	8	8 113 810	4 739 935
<b>Total non-current financial assets</b>		<b>8 113 810</b>	<b>4 739 935</b>
<b>Total non-current assets</b>		<b>73 374 853</b>	<b>69 477 695</b>
<b>Current assets</b>			
<i>Receivables</i>			
Accounts receivables		75 000	3 084 525
Other current receivables		6 580 441	6 721 187
Receivables from group companies	8	230 369	15 882
<b>Total receivables</b>		<b>6 885 810</b>	<b>9 821 594</b>
<i>Cash and cash equivalents</i>			
Cash and cash equivalents		1 289 942	540 629
<b>Total cash and cash equivalents</b>		<b>1 289 942</b>	<b>540 629</b>
<b>Total current assets</b>		<b>8 175 753</b>	<b>10 362 223</b>
<b>Total assets</b>		<b>81 550 606</b>	<b>79 839 918</b>



**Balance Sheet**  
Sørenga 1 Næring AS

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid-in equity</i>			
Share capital	6, 9	200 000	200 000
Share premium	6	72 373 119	72 373 119
<b>Total paid-in equity</b>		<u>72 573 119</u>	<u>72 573 119</u>
<i>Other equity</i>			
Other equity	6	7 545 033	6 354 652
<b>Total other equity</b>		<u>7 545 033</u>	<u>6 354 652</u>
<b>Total equity</b>		<u>80 118 152</u>	<u>78 927 771</u>
<b>Liabilities</b>			
<i>Provisions</i>			
Deferred tax	5	828 404	492 656
<b>Total provisions</b>		<u>828 404</u>	<u>492 656</u>
<i>Current liabilities</i>			
Accounts payable		531 920	173 326
Other current liabilities		72 130	246 165
<b>Total current liabilities</b>		<u>604 050</u>	<u>419 491</u>
<b>Total liabilities</b>		<u>1 432 454</u>	<u>912 147</u>
<b>Total equity and liabilities</b>		<u>81 550 606</u>	<u>79 839 918</u>

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The board of Sørenga 1 Næring AS

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Chairman of the board

\_\_\_\_\_  
Caroline Brun-Lie Krefting  
Member of the board

\_\_\_\_\_  
Carey Joseph Flaherty  
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\_\_\_\_\_  
Ola M Abdelrahman  
Member of the board



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The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and tax losses varied forward losses, is based on estimated future earnings. Deferred tax and tax benefits



## Notes to the financial statement 2023

which may be shown in the balance sheet are presented net.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of acquisition cost or booked directly to equity, are booked directly against tax in the balance sheet (offset against tax payable if the group contribution has affected tax payable, and offset against deferred taxes if the group contribution has affected deferred taxes).

### Comparison figures

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Additions	2 000 840	2 379 658	-49 750	0	4 330 748
VAT adjustments	-424 826	0	0	0	-424 826
<b>Acquisition cost 31.12.</b>	<b>45 607 355</b>	<b>25 778 038</b>	<b>0</b>	<b>16 935 291</b>	<b>88 320 684</b>
Acc. Deprec. 31.12.2023	9 160 611	13 899 031	0	0	23 059 642
<b>Book value 31.12.</b>	<b>36 446 744</b>	<b>11 879 008</b>	<b>0</b>	<b>16 935 291</b>	<b>65 261 043</b>
Deprec. and write down	954 732	2 424 524	0	0	3 379 256
Deprec. plan	Linear	Linear			
Economic useful life (years)	50	10			

Tenant improvements are recognized in the following asset groups: buildings, fixed technical installations and equipment. Depreciation is calculated on a straight line basis. Economic useful life is set to reflect the rent period for the tenant.

### Note 2 Intangible assets

	Software
Acquisition cost 01.01	72 409
Additions	0
Disposals	0
<b>Acquisition cost 31.12</b>	<b>72 409</b>
Acc. depreciation/ impairment 31.12	-72 409
<b>Book value 31.12</b>	<b>0</b>
Depreciation and write-downs	3 384
Depreciation plan	Linear
Economic useful life (years)	2 years



## Notes to the financial statement 2023

### Note 3 Personnel expenses, number of employees, remuneration, loan to employees

No remuneration have been paid to senior executives or members of the board in 2023.

No loans/sureties have been granted to the general manager, the Board chairman or other related parties.

#### OTP (Statutory occupational pension)

The company does not have employees, consequently it has not been necessary to establish a statutory occupational pension in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenstepensjon").

### Note 4 Items that are aggregated in the accounts

<b>Financial income</b>	<b>2023</b>	<b>2022</b>
Interest income from companies in the same group	372 270	47 307
Interest income	50 529	36 317
Financial income (agio)	105	0
<b>Total financial income</b>	<b>422 904</b>	<b>83 624</b>
<b>Financial expenses</b>	<b>2023</b>	<b>2022</b>
Interest expenses (disagio)	0	500
<b>Total financial expenses</b>	<b>0</b>	<b>500</b>



## Notes to the financial statement 2023

### Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax	335 748	958 641
<b>Tax expense on ordinary profit/loss</b>	<b>335 748</b>	<b>958 641</b>
Taxable income:		
Result before tax	1 526 128	4 357 462
Permanent differences	0	0
Changes in temporary differences	2 436 169	-1 398 486
Allocation of loss to be brought forward	-3 962 297	-2 958 976
<b>Taxable income</b>	<b>0</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible assets	3 870 470	4 506 473	636 003
Accounts receivable	-2 232 052	0	2 232 052
Profit and loss account	105 831	132 289	26 458
Other differences	5 569 940	5 111 596	-458 344
<b>Total</b>	<b>7 314 189</b>	<b>9 750 358</b>	<b>2 436 169</b>
Accumulated loss to be brought forward	-3 548 714	-7 511 012	-3 962 297
<b>Basis for deferred tax</b>	<b>3 765 474</b>	<b>2 239 346</b>	<b>-1 526 128</b>
<b>Deferred tax (22 %)</b>	<b>828 404</b>	<b>492 656</b>	<b>-335 748</b>

### Note 6 Equity

	<b>Share capital</b>	<b>Share premium</b>	<b>Other equity</b>	<b>Total equity</b>
Equity 01.01	200 000	72 373 119	6 354 652	78 927 771
Annual profit of the year			1 190 380	1 190 380
<b>Equity 31.12</b>	<b>200 000</b>	<b>72 373 119</b>	<b>7 545 033</b>	<b>80 118 152</b>



## Notes to the financial statement 2023

### Note 7 Debtors, liabilities, pledged assets and guarantees etc.

<b>Balance sheet value of assets pledged as security</b>	<b>2023</b>	<b>2022</b>
Property, plant and equipment	65 261 042	64 734 377
Accounts receivables	75 000	3 084 525
<b>Total</b>	<b>65 336 042</b>	<b>67 818 901</b>

The property and receivables are pledged as security for a loan of NOKm 1 595 985 000 in Oslo Bay District AS.

DNB and Danske Bank has a first-priority pledge on property, plant and equipment.

### Note 8 Inter-company items between companies in the same group

	<b>2023</b>	<b>2022</b>
<b>Receivables</b>		
Loans to group companies	8 113 810	4 739 935
Short term loans to group companies	230 369	15 882
<b>Total</b>	<b>8 344 179</b>	<b>4 755 817</b>

Loans and debts to group companies are carried out on market terms.  
There is no agreed repayment period for the loans.

### Note 9 Shareholders

The share capital in Sørenga 1 Næring AS as of 31.12 consists of:

	<b>Total</b>	<b>Face value</b>	<b>Entered</b>
Ordinary shares	6 661 986	0,030022	200 000
<b>Total</b>	<b>6 661 986</b>		<b>200 000</b>

#### Ownership structure

The largest shareholders in % at year end:

	<b>Ordinary</b>	<b>Owner interest</b>	<b>Share of votes</b>
SØRENGA PORTFOLIO AS	6 661 986	100	100,0

The company has only one class of shares and all shares come with full voting rights.

Sørenga 1 Næring AS is a subsidiary of Carucel AS which prepare consolidated accounts wherein Sørenga 1 Næring AS is consolidated. The consolidated accounts are available at Fridtjof Nansens plass 4, 0160 Oslo.



## Sørenga 1 Næring AS 25

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Name	Date
Ola Abdelrahman	2024-04-25

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Name	Date
Carey J. Flaherty	2024-04-25

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Name	Date
Carl Erik Krefting	2024-04-26

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Name	Date
Caroline brun-Lie krefting	2024-04-25



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